UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

GAKM RESOURCES LLC and GOLDTOEMORETZ, LLC,

Plaintiffs,

Case No. 08 CV 6030

Rule 7.1 Statement

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-against-

JAYLYN SALES INC., DON KREISS, HOSIERY CONCEPTS INC., TIMOTHY LEE, SE-GYE YANG HAENG CO., LTD., and DOES 1-30,

Defendants.

CORPORATE DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel of record for the Plaintiffs GAKM Resources LLC and GoldToeMoretz, LLC certifies on behalf of the corporate plaintiffs that neither has a parent corporation or shareholder of 10% or more of its stock that is a corporation which is publicly held.

Dated: New York, New York July 2, 2008

Respectfully submitted, ALSTON & BIRD LLP

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